

torney General shall attend in person at the Capital of the State during the session of the General Assembly, and the Supreme Court.

SEC. 9. The attorney General shall keep in his office a book in which he shall record all the official opinions given by him during his term of office, which book shall be by him delivered to his successor in office.

Record of official opinions.

SEC. 10. This act to take effect from and after its publication in the Iowa Weekly Citizen and Iowa State Journal.

Take effect.

Approved March 22d, 1858.

I hereby certify that the foregoing Act was published in the Iowa Weekly Citizen on the 7th day of April, 1858, and in the Iowa State Journal on the 10th day of April, 1858.

ELLIAH SELLS,  
Secretary of State.

## CHAPTER 195.

### CORPORATION TAXES.

AN ACT concerning taxes levied by Municipal Authorities.

WHEREAS, By the charters and other acts granting to municipal corporations, the right to levy and collect taxes on real estate, the mode of said collection, the rate of interest, and the effect of the collector's deed are various, unequal, and in some cases unjust; and, whereas it is desirable to remedy such defects, and establish a uniform principle on the subject, therefore,

Inequalities stated.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That from and after the publication of this law, in all cases of the sale of real estate made by virtue of the laws and ordinances of any municipal corporation in this State, the purchaser shall receive a deed which shall have the same effect as the County Treasurer's deeds under sales made by him, as provided in the Code, and that the mode there provided for the purposes of making sales effective, and foreclosing the redemption, shall be purchased by the holder of

Deed from city of same force as deed from county.

**Rate of interest.** said corporation deed; and that no greater rate of interest than twenty-five per cent. per annum, shall hereafter be charged on any such deed or sale.

**Take effect.** SEC. 2. This act shall take effect and be in force from the date of its publication.

Approved March 22d, 1858.

## CHAPTER 106.

### ELECTION OF COUNTY SUPERINTENDENT.

AN ACT to amend section ninety-six of an act for the Public Instruction of the State of Iowa.

**Day of election.** SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That section ninety-six of an act for the Public Instruction of the State of Iowa, approved March 13th, 1858, is hereby amended by striking out first Monday of April next, and inserting in lieu thereof the first Monday of May next.

**Take effect.** SEC. 2. This act shall be in force from and after its publication in the Iowa State Journal and the Iowa Weekly Citizen.

Approved March 22d, 1858.

I hereby certify that the foregoing Act was published in the Iowa State Journal on the 3d day of April, 1858, and in the Iowa Weekly Citizen on the 7th day of April, 1858.

ELIJAH SELLS,  
Secretary of State.

## CHAPTER 107.

### DELINQUENT COUNTY TREASURERS.

AN ACT requiring suit to be instituted and prosecuted against delinquent County Treasurers.

**Delinquent taxes** WHEREAS, It is shown by the Report of the Auditor of State, made to the General Assembly at its present